

# Form 3805V – Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "*****"	
0000	Record ID			34	Value "FRMbbb3805VbPG01b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	FEIN		N	9		
	<b>Side 1, Part I</b> <b>Section A – California Residents Only</b>					
0020	AGI from Form 540, Line 17	1	N	12		
0030	Itemized/Standard Deductions	2	N	12		
0040	Combine Line 1 and Line 2	3a	N	12		
0050	<b>2005</b> Disaster Loss	3b	N	12		<b>9/28</b>
0060	Combine Line 3a and 3b	3c	N	12		
0070	Nonbusiness Capital Losses	4	N	12		
0080	Nonbusiness Capital Gains	5	N	12		
0090	If Line 4 More than Line 5	6	N	12		
0100	If Line 4 Less than Line 5	7	N	12		
0110	Nonbusiness Deductions	8	N	12		
0120	Nonbusiness Income	9	N	12		
0130	Add Line 7 and Line 9	10	N	12		
0140	If Line 8 More than Line 10	11	N	12		
0150	If Line 8 Less than Line 10	12	N	12		
0160	Business Capital Losses	13	N	12		
0170	Business Capital Gains	14	N	12		
0180	Add Line 12 and Line 14	15	N	12		

## Form 3805V (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
0190	If Line 13 More than Line 15	16	N	12		
0200	Add Line 6 and Line 16	17	N	12		
0201	Loss from Line 8 Sch. D (540), Line 9 Sch. D (541)	18	N	12		
0202	R&TC Section 18152.5 Exclusion	19	N	12		
0203	Subtract Line 19 from Line 18	20	N	12		
0204	Loss from Line 9 Sch. D (540), Line 10, Sch. D (541)	21	N	12		
0205	If Line 20 More than Line 21	22	N	12		
0206	If Line 21 More than Line 20	23	N	12		
0207	Line 17 Minus Line 22	24	N	12		
0210	Disaster Carryover, Prior Years	25	N	12		
0220	Add Lines 11, 19, 23, 24, and 25	26	N	12		
0270	2005 NOL Carryover	27	N	12		9/28
	<b>Side 3</b>					
	<b>Part II – Determine 2005 Modified Taxable Income (MTI)</b>					9/28
0510	Taxable Income	1	N	12		
0520	Capital Loss Deduction	2	N	12		
0530	Disaster Loss Carryover	3	N	12		
0540	NOL Carryover	4	N	12		
0550	MTI – Combine Line 1 - Line 4	5	N	12		
	<b>Part III – NOL Carryover And Disaster Loss Carryover Limitations</b>					
0560	MTI Available Balance	1(g)	N	12		
	<b>Prior Year NOLs</b>					
*0570	Year of Loss	2(a)-1	AN	6	YYYY or "STMbnn"	

## Form 3805V (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
+0580	Code	2(b)-1	N	11		
+0590	Type of NOL	2(c)-1	AN	3	Valid entries: "GEN", "NB", "ESB", "T11", or "DIS"	
+0600	Initial Loss	2(d)-1	N	12		
+0610	Carryover from 2004	2(e)-1	N	12		9/28
+0620	Amount used In 2005	2(f)-1	N	12		9/28
+0630	Available Balance	2(g)-1	N	12		
+0640	Carryover to 2006	2(h)-1	N	12		9/28
0650	Year of Loss	2(a)-2	DT	4	YYYY (Second occurrence)	
0660	Code	2(b)-2	N	11		
0670	Type of NOL	2(c)-2	AN	3	Valid entries: "GEN", "NB", "ESB", "T11", or "DIS"	
0680	Initial Loss	2(d)-2	N	12		
0690	Carryover from 2004	2(e)-2	N	12		9/28
0700	Amount used In 2005	2(f)-2	N	12		9/28
0710	Available Balance	2(g)-2	N	12		
0720	Carryover to 2006	2(h)-2	N	12		9/28
0730	Year of Loss	2(a)-3	DT	4	YYYY (Third occurrence)	
0740	Code	2(b)-3	N	11		
0750	Type of NOL	2(c)-3	AN	3	Valid entries: "GEN", "NB", "ESB", "T11", or "DIS"	
0760	Initial Loss	2(d)-3	N	12		
0770	Carryover from 2004	2(e)-3	N	12		9/28
0780	Amount used In 2005	2(f)-3	N	12		9/28
0790	Available Balance	2(g)-3	N	12		
0800	Carryover to 2006	2(h)-3	N	12		9/28
0810	Year of Loss	2(a)-4	DT	4	YYYY (Fourth Occurrence)	
0820	Code	2(b)-4	N	11		

## Form 3805V (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
0830	Type Of NOL	2(c)-4	AN	3	Valid entries: "GEN", "NB", "ESB", "T11", or "DIS"	
0840	Initial Loss	2(d)-4	N	12		
0850	Carryover From 2004	2(e)-4	N	12		9/28
0860	Amount Used In 2005	2(f)-4	N	12		9/28
0870	Available Balance	2(g)-4	N	12		
0880	Carryover To 2006	2(h)-4	N	12		9/28
	<b>Current Year NOLs</b>					9/28
0890	Code	3(b)-1	N	2	"25"	
0900	Type Of NOL	3(c)-1	AN	3	"DIS"	
0910	Initial Loss	3(d)-1	N	12		
0930	Amount Used In 2005	3(f)-1	N	12		9/28
0950	Carryover To 2006	3(h)-1	N	12		9/28
0960	Code	4(b)-1	N	11	First occurrence	
0970	Type Of NOL	4(c)-1	AN	3	Valid entries: "GEN", "NB", "ESB", "T11", or "DIS"	
0980	Initial Loss	4(d)-1	N	12		
1020	Carryover To 2006	4(h)-1	N	12		9/28
1030	Code	4(b)-2	N	11	Second occurrence	
1040	Type Of NOL	4(c)-2	AN	3	Valid entries: "GEN", "NB", "ESB", "T11", or "DIS"	
1050	Initial Loss	4(d)-2	N	12		
1090	Carryover To 2006	4(h)-2	N	12		9/28
1100	Code	4(b)-3	N	11	Third occurrence	
1110	Type Of NOL	4(c)-3	AN	3	Valid entries: "GEN", "NB", "ESB", "T11", or "DIS"	
1120	Initial Loss	4(d)-3	N	12		
1160	Carryover To 2006	4(h)-3	N	12		9/28
1170	Code	4(b)-4	N	11	Fourth occurrence	
1180	Type Of NOL	4(c)-4	AN	3	Valid entries: "GEN", "NB", "ESB", "T11", or "DIS"	

## Form 3805V (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
1190	Initial Loss	4(d)-4	N	12		
1230	Carryover To 2006	4(h)-4	N	12		9/28
1240	NOL Carryover	5	N	12		
1250	Disaster Loss Carryover	6	N	12		
	<b>Side 2 Section B – Nonresidents And Part-Year Residents Only</b>					
1310	Adjusted Gross Income – Total Amounts	1-A	N	12		
1320	Adjusted Gross Income – Earned or Received from CA Sources	1-B	N	12		
1330	Adjusted Gross Income – Earned or Received as a CA Resident	1-C	N	12		
1340	Adjusted Gross Income – Earned or Received as a Non-Resident	1-D	N	12		
1350	Adjusted Gross Income – Combine Columns C And D	1-E	N	12		
1360	Itemized or Standard Deduction – Total Amounts	2-A	N	12		
1370	Itemized or Standard Deduction – Earned or Received from CA Sources	2-B	N	12		
1380	Itemized or Standard Deduction – Earned or Received as a CA Resident	2-C	N	12		
1390	Itemized or Standard Deduction – Earned or Received as a Non-Resident	2-D	N	12		
1400	Itemized or Standard Deduction – Combine Columns C And D	2-E	N	12		
1410	Combine Line 1 and Line 2 – Total Amounts	3a-A	N	12		
1420	Combine Line 1 And Line 2 – Earned or Received from CA Sources	3a-B	N	12		
1430	Combine Line 1 And Line 2 – Earned or Received as a CA Resident	3a-C	N	12		

## Form 3805V (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
1440	Combine Line 1 And Line 2 – Earned or Received as a Non-Resident	3a-D	N	12		
1450	Combine Line 1 And Line 2 – Combine Columns C And D	3a-E	N	12		
1460	2005 Disaster Loss – Total Amounts	3b-A	N	12		9/28
1470	2005 Disaster Loss – Earned or Received from CA Sources	3b-B	N	12		9/28
1480	2005 Disaster Loss – Earned or Received as a CA Resident	3b-C	N	12		9/28
1490	2005 Disaster Loss – Earned or Received as a Non-Resident	3b-D	N	12		9/28
1500	2005 Disaster Loss – Combine Columns C And D	3b-E	N	12		9/28
1510	Combine Line 3a And Line 3b – Total Amounts	3c-A	N	12		
1520	Combine Line 3a And Line 3b – Earned or Received from CA Sources	3c-B	N	12		
1530	Combine Line 3a And Line 3b – Earned or Received as a CA Resident	3c-C	N	12		
1540	Combine Line 3a And Line 3b – Earned or Received as a Non-Resident	3c-D	N	12		
1550	Combine Line 3a And Line 3b – Combine Columns C And D	3c-E	N	12		
1560	Nonbusiness Capital Losses – Total Amounts	4-A	N	12		
1570	Nonbusiness Capital Losses – Earned or Received from CA Sources	4-B	N	12		
1580	Nonbusiness Capital Losses – Earned or Received as a CA Resident	4-C	N	12		
1590	Nonbusiness Capital Losses – Earned or Received as a Non-Resident	4-D	N	12		
1600	Nonbusiness Capital Losses – Combine Columns C And D	4-E	N	12		
1610	Nonbusiness Capital Gains – Total Amounts	5-A	N	12		
1620	Nonbusiness Capital Gains – Earned or Received from CA Sources	5-B	N	12		
1630	Nonbusiness Capital Gains – Earned or Received as a CA Resident	5-C	N	12		

## Form 3805V (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
1640	Nonbusiness Capital Gains – Earned or Received as a Non-Resident	5-D	N	12		
1650	Nonbusiness Capital Gains – Combine Columns C And D	5-E	N	12		
1660	If Line 4 More Than Line 5 – Total Amounts	6-A	N	12		
1670	If Line 4 More Than Line 5 – Earned or Received from CA Sources	6-B	N	12		
1680	If Line 4 More Than Line 5 – Earned or Received as a CA Resident	6-C	N	12		
1690	If Line 4 More Than Line 5 – Earned or Received as a Non-Resident	6-D	N	12		
1700	If Line 4 More Than Line 5 – Combine Columns C And D	6-E	N	12		
1710	If Line 4 Less Than Line 5 – Total Amounts	7-A	N	12		
1720	If Line 4 Less Than Line 5 – Earned or Received from CA Sources	7-B	N	12		
1730	If Line 4 Less Than Line 5 – Earned or Received as a CA Resident	7-C	N	12		
1740	If Line 4 Less Than Line 5 – Earned or Received as a Non-Resident	7-D	N	12		
1750	If Line 4 Less Than Line 5 – Combine Columns C And D	7-E	N	12		
1760	Nonbusiness Deductions – Total Amounts	8-A	N	12		
1770	Nonbusiness Deductions – Earned or Received from CA Sources	8-B	N	12		
1780	Nonbusiness Deductions – Earned or Received as a CA Resident	8-C	N	12		
1790	Nonbusiness Deductions – Earned or Received as a Non-Resident	8-D	N	12		
1800	Nonbusiness Deductions – Combine Columns C And D	8-E	N	12		
1810	Nonbusiness Income – Total Amounts	9-A	N	12		
1820	Nonbusiness Income – Earned or Received from CA Sources	9-B	N	12		
1830	Nonbusiness Income – Earned or Received as a CA Resident	9-C	N	12		

## Form 3805V (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
1840	Nonbusiness Income – Earned or Received as a Non-Resident	9-D	N	12		
1850	Nonbusiness Income – Combine Columns C And D	9-E	N	12		
1860	Add Line 7 And Line 9 – Total Amounts	10-A	N	12		
1870	Add Line 7 And Line 9 – Earned or Received from CA Sources	10-B	N	12		
1880	Add Line 7 And Line 9 – Earned or Received as a CA Resident	10-C	N	12		
1890	Add Line 7 And Line 9 – Earned or Received as a Non-Resident	10-D	N	12		
1900	Add Line 7 And Line 9 – Combine Columns C And D	10-E	N	12		
1910	If Line 8 More Than Line 10 – Total Amounts	11-A	N	12		
1920	If Line 8 More Than Line 10 – Earned or Received from CA Sources	11-B	N	12		
1930	If Line 8 More Than Line 10 – Earned or Received as a CA Resident	11-C	N	12		
1940	If Line 8 More Than Line 10 – Earned or Received as a Non-Resident	11-D	N	12		
1950	If Line 8 More Than Line 10 – Combine Columns C And D	11-E	N	12		
1960	If Line 8 Less Than Line 10 – Total Amounts	12-A	N	12		
1970	If Line 8 Less Than Line 10 – Earned or Received from CA Sources	12-B	N	12		
1980	If Line 8 Less Than Line 10 – Earned or Received as a CA Resident	12-C	N	12		
1990	If Line 8 Less Than Line 10 – Earned or Received as a Non-Resident	12-D	N	12		
2000	If Line 8 Less Than Line 10 – Combine Columns C And D	12-E	N	12		
2010	Business Capital Losses – Total Amounts	13-A	N	12		
2020	Business Capital Losses – Earned or Received from CA Sources	13-B	N	12		
2030	Business Capital Losses – Earned or Received as a CA Resident	13-C	N	12		



## Form 3805V (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
2040	Business Capital Losses – Earned or Received as a Non-Resident	13-D	N	12		
2050	Business Capital Losses – Combine Columns C And D	13-E	N	12		
2060	Business Capital Gains – Total Amounts	14-A	N	12		
2070	Business Capital Gains – Earned or Received from CA Sources	14-B	N	12		
2080	Business Capital Gains – Earned or Received as a CA Resident	14-C	N	12		
2090	Business Capital Gains – Earned or Received as a Non-Resident	14-D	N	12		
2100	Business Capital Gains – Combine Columns C And D	14-E	N	12		
2110	Add Line 12 And Line 14 – Total Amounts	15-A	N	12		
2120	Add Line 12 And Line 14 – Earned or Received from CA Sources	15-B	N	12		
2130	Add Line 12 And Line 14 – Earned or Received as a CA Resident	15-C	N	12		
2140	Add Line 12 And Line 14 – Earned or Received as a Non-Resident	15-D	N	12		
2150	Add Line 12 and Line 14 – Combine Columns C And D	15-E	N	12		
2160	If Line 13 More Than Line 15 – Total Amounts	16-A	N	12		
2170	If Line 13 More Than Line 15 – Earned or Received from CA Sources	16-B	N	12		
2180	If Line 13 More Than Line 15 – Earned or Received as a CA Resident	16-C	N	12		
2190	If Line 13 More Than Line 15 – Earned or Received as a Non-Resident	16-D	N	12		
2200	If Line 13 More Than Line 15 – Combine Columns C And D	16-E	N	12		
2210	Add Line 6 And Line 16 – Total Amounts	17-A	N	12		
2220	Add Line 6 And Line 16 – Earned or Received from CA Sources	17-B	N	12		

## Form 3805V (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
2230	Add Line 6 And Line 16 – Earned or Received as a CA Resident	17-C	N	12		
2240	Add Line 6 And Line 16 – Earned or Received as a Non-Resident	17-D	N	12		
2250	Add Line 6 And Line 16 – Combine Columns C And D	17-E	N	12		
2260	Loss From Line 8 Sch. D (540NR) – Total Amounts	18-A	N	12		
2270	Loss From Line 8 Sch. D (540NR) – Earned or Received from CA Sources	18-B	N	12		
2280	Loss From Line 8 Sch. D (540NR) – Earned or Received as a CA Resident	18-C	N	12		
2290	Loss From Line 8 Sch. D (540NR) – Earned or Received as a Non-Resident	18-D	N	12		
2300	Loss From Line 8 Sch. D (540NR) – Combine Columns C And D	18-E	N	12		
2310	R&TC Section 18152.5 Exclusion – Total Amounts	19-A	N	12		
2320	R&TC Section 18152.5 Exclusion – Earned or Received from CA Sources	19-B	N	12		
2330	R&TC Section 18152.5 Exclusion – Earned or Received as a CA Resident	19-C	N	12		
2340	R&TC Section 18152.5 Exclusion – Earned or Received as a Non-Resident	19-D	N	12		
2350	R&TC Section 18152.5 Exclusion – Combine Columns C And D	19-E	N	12		
2360	Line 18 Minus Line 19 – Total Amounts	20-A	N	12		
2370	Line 18 Minus Line 19 – Earned or Received from CA Sources	20-B	N	12		
2380	Line 18 Minus Line 19 – Earned or Received as a CA Resident	20-C	N	12		
2390	Line 18 Minus Line 19 – Earned or Received as a Non-Resident	20-D	N	12		
2400	Line 18 Minus Line 19 – Combine Columns C And D	20-E	N	12		
2410	Loss From Line 9 Sch. D (540NR) – Total Amounts	21-A	N	12		

## Form 3805V (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
2420	Loss From Line 9 Sch. D (540NR) – Earned or Received from CA Sources	21-B	N	12		
2430	Loss From Line 9 Sch. D (540NR) – Earned or Received as a CA Resident	21-C	N	12		
2440	Loss From Line 9 Sch. D (540NR) – Earned or Received as a Non-Resident	21-D	N	12		
2450	Loss From Line 9 Sch. D (540NR) – Combine Columns C And D	21-E	N	12		
2460	If Line 20 More Than Line 21 – Total Amounts	22-A	N	12		
2470	If Line 20 More Than Line 21 – Earned or Received from CA Sources	22-B	N	12		
2480	If Line 20 More Than Line 21 – Earned or Received as a CA Resident	22-C	N	12		
2490	If Line 20 More Than Line 21 – Earned or Received as a Non-Resident	22-D	N	12		
2500	If Line 20 More Than Line 21 – Combine Columns C And D	22-E	N	12		
2510	If Line 21 More Than Line 20 – Total Amounts	23-A	N	12		
2520	If Line 21 More Than Line 20 – Earned or Received from CA Sources	23-B	N	12		
2530	If Line 21 More Than Line 20 – Earned or Received as a CA Resident	23-C	N	12		
2540	If Line 21 More Than Line 20 – Earned or Received as a Non-Resident	23-D	N	12		
2550	If Line 21 More Than Line 20 – Combine Columns C And D	23-E	N	12		
2560	Line 17 Minus Line 22 – Total Amounts	24-A	N	12		
2570	Line 17 Minus Line 22 – Earned or Received from CA Sources	24-B	N	12		
2580	Line 17 Minus Line 22 – Earned or Received as a CA Resident	24-C	N	12		
2590	Line 17 Minus Line 22 – Earned or Received as a Non-Resident	24-D	N	12		
2600	Line 17 Minus Line 22 – Combine Columns C And D	24-E	N	12		

## Form 3805V (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
2610	Disaster Loss Carryovers – Total Amounts	25-A	N	12		
2620	Disaster Loss Carryovers – Earned or Received from CA Sources	25-B	N	12		
2630	Disaster Loss Carryovers – Earned or Received as a CA Resident	25-C	N	12		
2640	Disaster Loss Carryovers – Earned or Received as a Non-Resident	25-D	N	12		
2650	Disaster Loss Carryovers – Combine Columns C And D	25-E	N	12		
2660	Add Lines 11, 19, 23, 24, And 25 – Total Amounts	26-A	N	12		
2670	Add Lines 11, 19, 23, 24, And 25 – Earned or Received from CA Sources	26-B	N	12		
2680	Add Lines 11, 19, 23, 24, And 25 – Earned or Received as a CA Resident	26-C	N	12		
2690	Add Lines 11, 19, 23, 24, And 25 – Earned or Received as a Non-Resident	26-D	N	12		
2700	Add Lines 11, 19, 23, 24, And 25 – Combine Columns C and D	26-E	N	12		
2710	2005 NOL Carryover – Total Amounts	27-A	N	12		9/28
2720	2005 NOL Carryover – Earned or Received from CA Sources	27-B	N	12		9/28
2730	2005 NOL Carryover – Earned or Received as a CA Resident	27-C	N	12		9/28
2740	2005 NOL Carryover – Earned or Received as a Non-Resident	27-D	N	12		9/28
2750	2005 NOL Carryover – Combine Columns C And D	27-E	N	12		9/28
	Record Terminus Character			1	Value “#”	